



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

This announcement of the issuance of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has issued the following Excise Tax Advisory:

ETA 2019.08.245 Applicability of RCW 82.08.0289 residential telephone service exemption to cellular telephone service

RCW 82.08.0289 provides an exemption from the retail sales tax for the sale of network telephone service, other than toll service, to residential customers. This Excise Tax Advisory explains that RCW 82.08.0289 does not exempt the sale of cellular telephone service to customers who may use their cellular phone service at their residence or who subscribe to a calling plan marketed or otherwise designated as "residential" in nature.

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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